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# HOUSE BILL No. 1540

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3.5; IC 9-13-2-105; IC 9-29-1-10; IC 36-9.

**Synopsis:** Public transportation corporations. Authorizes the following funding sources for public transportation corporations: (1) The county adjusted gross income tax. (2) The county option income tax. (3) The county economic development income tax. (4) The local option income tax imposed for public safety purposes. (5) A \$10 city registration fee on passenger cars and trucks having a declared gross weight of less than 11,000 pounds. (6) A referendum tax levy.

**Effective:** July 1, 2013.

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January 22, 2013, read first time and referred to Committee on Ways and Means.

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First Regular Session 118th General Assembly (2013)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2012 Regular Session of the General Assembly.

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## HOUSE BILL No. 1540



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-3.5-1.1-15, AS AMENDED BY  
 2 P.L.182-2009(ss), SECTION 212, IS AMENDED TO READ AS  
 3 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 15. (a) As used in this  
 4 section, "attributed allocation amount" of a civil taxing unit for a  
 5 calendar year means the sum of:  
 6 (1) the allocation amount of the civil taxing unit for that calendar  
 7 year; plus  
 8 (2) the current ad valorem property tax levy of any special taxing  
 9 district, authority, board, or other entity formed to discharge  
 10 governmental services or functions on behalf of or ordinarily  
 11 attributable to the civil taxing unit; plus  
 12 (3) in the case of a county, an amount equal to the welfare  
 13 allocation amount.  
 14 The welfare allocation amount is an amount equal to the sum of the  
 15 property taxes imposed by the county in 1999 for the county's welfare  
 16 fund and welfare administration fund and, if the county received a  
 17 certified distribution under this chapter or IC 6-3.5-6 in 2008, the



1 property taxes imposed by the county in 2008 for the county's county  
 2 medical assistance to wards fund, family and children's fund, children's  
 3 psychiatric residential treatment services fund, county hospital care for  
 4 the indigent fund and children with special health care needs county  
 5 fund.

6 (b) The part of a county's certified distribution that is to be used as  
 7 certified shares shall be allocated only among the county's civil taxing  
 8 units. Each civil taxing unit of a county is entitled to receive a certified  
 9 share during a calendar year in an amount determined in STEP TWO  
 10 of the following formula:

11 STEP ONE: Divide:

12 (A) the attributed allocation amount of the civil taxing unit  
 13 during that calendar year; by

14 (B) the sum of the attributed allocation amounts of all the civil  
 15 taxing units of the county during that calendar year.

16 STEP TWO: Multiply the part of the county's certified  
 17 distribution that is to be used as certified shares by the STEP  
 18 ONE amount.

19 (c) The department of local government finance shall determine the  
 20 attributed levies of civil taxing units that are entitled to receive certified  
 21 shares during a calendar year. If the ad valorem property tax levy of  
 22 any special taxing district, authority, board, or other entity is attributed  
 23 to another civil taxing unit under subsection (a)(2), then the special  
 24 taxing district, authority, board, or other entity shall not be treated as  
 25 having an attributed allocation amount of its own. The department of  
 26 local government finance shall certify the attributed allocation amounts  
 27 to the appropriate county auditor. The county auditor shall then allocate  
 28 the certified shares among the civil taxing units of the auditor's county.

29 (d) Certified shares received by a civil taxing unit shall be treated  
 30 as additional revenue for the purpose of fixing its budget for the  
 31 calendar year during which the certified shares will be received. The  
 32 certified shares may be allocated to or appropriated for any purpose,  
 33 including:

34 (1) property tax relief;

35 (2) **funding the operation of a public transportation**  
 36 **corporation as provided in an election, if any, made by a**  
 37 **county or city fiscal body under IC 36-9-4-42; or**

38 (3) a transfer of funds to another civil taxing unit whose levy was  
 39 attributed to the civil taxing unit in the determination of its  
 40 attributed allocation amount.

41 SECTION 2. IC 6-3.5-1.1-25, AS AMENDED BY P.L.132-2012,  
 42 SECTION 3, AND AS AMENDED BY P.L.137-2012, SECTION 72,



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1 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 2 [EFFECTIVE JULY 1, 2013]: Sec. 25. (a) As used in this section,  
 3 "public safety" refers to the following:

4 (1) A police and law enforcement system to preserve public peace  
 5 and order.

6 (2) A firefighting and fire prevention system.

7 (3) Emergency ambulance services (as defined in  
 8 IC 16-18-2-107).

9 (4) Emergency medical services (as defined in IC 16-18-2-110).

10 (5) Emergency action (as defined in IC 13-11-2-65).

11 (6) A probation department of a court.

12 (7) Confinement, supervision, services under a community  
 13 corrections program (as defined in IC 35-38-2.6-2), or other  
 14 correctional services for a person who has been:

15 (A) diverted before a final hearing or trial under an agreement  
 16 that is between the county prosecuting attorney and the person  
 17 or the person's custodian, guardian, or parent and that provides  
 18 for confinement, supervision, community corrections services,  
 19 or other correctional services instead of a final action  
 20 described in clause (B) or (C);

21 (B) convicted of a crime; or

22 (C) adjudicated as a delinquent child or a child in need of  
 23 services.

24 (8) A juvenile detention facility under IC 31-31-8.

25 (9) A juvenile detention center under IC 31-31-9.

26 (10) A county jail.

27 (11) A communications system (as defined in IC 36-8-15-3), ~~or~~  
 28 an enhanced emergency telephone system (as defined in  
 29 IC 36-8-16-2 *(before its repeal on July 1, 2012)*), or the statewide  
 30 911 system (as defined in IC 36-8-16.7-22).

31 (12) Medical and health expenses for jail inmates and other  
 32 confined persons.

33 (13) Pension payments for any of the following:

34 (A) A member of the fire department (as defined in  
 35 IC 36-8-1-8) or any other employee of a fire department.

36 (B) A member of the police department (as defined in  
 37 IC 36-8-1-9), a police chief hired under a waiver under  
 38 IC 36-8-4-6.5, or any other employee hired by a police  
 39 department.

40 (C) A county sheriff or any other member of the office of the  
 41 county sheriff.

42 (D) Other personnel employed to provide a service described

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1 in this section.

2 **(14) Public transportation services provided under IC 36-9-4.**

3 (b) If a county council has imposed a tax rate of at least twenty-five  
4 hundredths of one percent (0.25%) under section 24 of this chapter, a  
5 tax rate of at least twenty-five hundredths of one percent (0.25%) under  
6 section 26 of this chapter, or a total combined tax rate of at least  
7 twenty-five hundredths of one percent (0.25%) under sections 24 and  
8 26 of this chapter, the county council may also adopt an ordinance to  
9 impose an additional tax rate under this section to provide funding for  
10 public safety.

11 (c) A tax rate under this section may not exceed twenty-five  
12 hundredths of one percent (0.25%).

13 (d) If a county council adopts an ordinance to impose a tax rate  
14 under this section, *not more than ten (10) days after the vote*, the  
15 county auditor shall send a certified copy of the ordinance to the  
16 *commissioner of the department, the director of the budget agency*, and  
17 the *commissioner of the department of local government finance* by  
18 certified mail *or in an electronic format approved by the director of the*  
19 *budget agency*.

20 (e) A tax rate under this section is in addition to any other tax rates  
21 imposed under this chapter and does not affect the purposes for which  
22 other tax revenue under this chapter may be used.

23 (f) Except as provided in subsection (k) or (l), the county auditor  
24 shall distribute the portion of the certified distribution that is  
25 attributable to a tax rate under this section to the county and to each  
26 municipality in the county that is carrying out or providing at least one  
27 (1) of the public safety purposes described in subsection (a). The  
28 amount that shall be distributed to the county or municipality is equal  
29 to the result of:

30 (1) the portion of the certified distribution that is attributable to a  
31 tax rate under this section; multiplied by

32 (2) a fraction equal to:

33 (A) the attributed allocation amount (as defined in  
34 IC 6-3.5-1.1-15) of the county or municipality for the calendar  
35 year; divided by

36 (B) the sum of the attributed allocation amounts of the county  
37 and each municipality in the county that is entitled to a  
38 distribution under this section for the calendar year.

39 The county auditor shall make the distributions required by this  
40 subsection not more than thirty (30) days after receiving the portion of  
41 the certified distribution that is attributable to a tax rate under this  
42 section. Tax revenue distributed to a county or municipality under this

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1 subsection must be deposited into a separate account or fund and may  
 2 be appropriated by the county or municipality only for public safety  
 3 purposes.

4 (g) The department of local government finance may not require a  
 5 county or municipality receiving tax revenue under this section to  
 6 reduce the county's or municipality's property tax levy for a particular  
 7 year on account of the county's or municipality's receipt of the tax  
 8 revenue.

9 (h) The tax rate under this section and the tax revenue attributable  
 10 to the tax rate under this section shall not be considered for purposes  
 11 of computing:

12 (1) the maximum income tax rate that may be imposed in a county  
 13 under section 2 of this chapter or any other provision of this  
 14 chapter;

15 (2) the maximum permissible property tax levy under  
 16 IC 6-1.1-18.5-3; or

17 (3) the credit under IC 6-1.1-20.6.

18 (i) The tax rate under this section may be imposed or rescinded at  
 19 the same time and in the same manner that the county may impose or  
 20 increase a tax rate under section 24 of this chapter.

21 (j) The department of local government finance and the department  
 22 of state revenue may take any actions necessary to carry out the  
 23 purposes of this section.

24 (k) Two (2) or more political subdivisions that are entitled to receive  
 25 a distribution under this section may adopt resolutions providing that  
 26 some part or all of those distributions shall instead be paid to one (1)  
 27 political subdivision in the county to carry out specific public safety  
 28 purposes specified in the resolutions.

29 (l) A fire department, volunteer fire department, or emergency  
 30 medical services provider that:

31 (1) provides fire protection or emergency medical services within  
 32 the county; and

33 (2) is operated by or serves a political subdivision that is not  
 34 otherwise entitled to receive a distribution of tax revenue under  
 35 this section;

36 may before July 1 of a year apply to the county council for a  
 37 distribution of tax revenue under this section during the following  
 38 calendar year. The county council shall review an application  
 39 submitted under this subsection and may before September 1 of a year  
 40 adopt a resolution requiring that one (1) or more of the applicants shall  
 41 receive a specified amount of the tax revenue to be distributed under  
 42 this section during the following calendar year. A resolution approved

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1 under this subsection providing for a distribution to one (1) or more fire  
 2 departments, volunteer fire departments, or emergency medical  
 3 services providers applies only to distributions in the following  
 4 calendar year. Any amount of tax revenue distributed under this  
 5 subsection to a fire department, volunteer fire department, or  
 6 emergency medical services provider shall be distributed before the  
 7 remainder of the tax revenue is distributed under subsection (f).

8 SECTION 3. IC 6-3.5-6-18, AS AMENDED BY P.L.135-2011,  
 9 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2013]: Sec. 18. (a) The revenue a county auditor receives  
 11 under this chapter shall be used to:

- 12 (1) replace the amount, if any, of property tax revenue lost due to  
 13 the allowance of an increased homestead credit within the county;  
 14 (2) fund the operation of a public communications system and  
 15 computer facilities district as provided in an election, if any, made  
 16 by the county fiscal body under IC 36-8-15-19(b);  
 17 (3) fund the operation of a public transportation corporation **in a**  
 18 **county containing a consolidated city** as provided in an election,  
 19 if any, made by the county fiscal body under IC 36-9-4-42;  
 20 (4) fund the operation of a public library in a county containing a  
 21 consolidated city as provided in an election, if any, made by the  
 22 county fiscal body under IC 36-3-7-6;  
 23 (5) make payments permitted under IC 36-7-14-25.5 or  
 24 IC 36-7-15.1-17.5;  
 25 (6) make payments permitted under subsection (i);  
 26 (7) make distributions of distributive shares to the civil taxing  
 27 units of a county; and  
 28 (8) make the distributions permitted under sections 27, 28, 29, 30,  
 29 31, 32, and 33 of this chapter.

30 (b) The county auditor shall retain from the payments of the county's  
 31 certified distribution, an amount equal to the revenue lost, if any, due  
 32 to the increase of the homestead credit within the county. This money  
 33 shall be distributed to the civil taxing units and school corporations of  
 34 the county as though they were property tax collections and in such a  
 35 manner that no civil taxing unit or school corporation shall suffer a net  
 36 revenue loss due to the allowance of an increased homestead credit.

37 (c) The county auditor shall retain:

- 38 (1) the amount, if any, specified by the county fiscal body for a  
 39 particular calendar year under subsection (i), IC 36-3-7-6,  
 40 IC 36-7-14-25.5, IC 36-7-15.1-17.5, IC 36-8-15-19(b), and  
 41 IC 36-9-4-42 from the county's certified distribution for that same  
 42 calendar year; and

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- 1 (2) the amount of an additional tax rate imposed under section 27,  
 2 28, 29, 30, 31, 32, or 33 of this chapter.  
 3 The county auditor shall distribute amounts retained under this  
 4 subsection to the county.
- 5 (d) All certified distribution revenues that are not retained and  
 6 distributed under subsections (b) and (c) shall be distributed to the civil  
 7 taxing units of the county as distributive shares.
- 8 (e) The amount of distributive shares that each civil taxing unit in  
 9 a county is entitled to receive during a month equals the product of the  
 10 following:
- 11 (1) The amount of revenue that is to be distributed as distributive  
 12 shares during that month; multiplied by
- 13 (2) A fraction. The numerator of the fraction equals the allocation  
 14 amount for the civil taxing unit for the calendar year in which the  
 15 month falls. The denominator of the fraction equals the sum of the  
 16 allocation amounts of all the civil taxing units of the county for  
 17 the calendar year in which the month falls.
- 18 (f) The department of local government finance shall provide each  
 19 county auditor with the fractional amount of distributive shares that  
 20 each civil taxing unit in the auditor's county is entitled to receive  
 21 monthly under this section.
- 22 (g) Notwithstanding subsection (e), if a civil taxing unit of an  
 23 adopting county does not impose a property tax levy that is first due  
 24 and payable in a calendar year in which distributive shares are being  
 25 distributed under this section, that civil taxing unit is entitled to receive  
 26 a part of the revenue to be distributed as distributive shares under this  
 27 section within the county. The fractional amount such a civil taxing  
 28 unit is entitled to receive each month during that calendar year equals  
 29 the product of the following:
- 30 (1) The amount to be distributed as distributive shares during that  
 31 month; multiplied by
- 32 (2) A fraction. The numerator of the fraction equals the budget of  
 33 that civil taxing unit for that calendar year. The denominator of  
 34 the fraction equals the aggregate budgets of all civil taxing units  
 35 of that county for that calendar year.
- 36 (h) If for a calendar year a civil taxing unit is allocated a part of a  
 37 county's distributive shares by subsection (g), then the formula used in  
 38 subsection (e) to determine all other civil taxing units' distributive  
 39 shares shall be changed each month for that same year by reducing the  
 40 amount to be distributed as distributive shares under subsection (e) by  
 41 the amount of distributive shares allocated under subsection (g) for that  
 42 same month. The department of local government finance shall make

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1 any adjustments required by this subsection and provide them to the  
2 appropriate county auditors.

3 (i) Notwithstanding any other law, a county fiscal body may pledge  
4 revenues received under this chapter (other than revenues attributable  
5 to a tax rate imposed under section 30, 31, or 32 of this chapter) to the  
6 payment of bonds or lease rentals to finance a qualified economic  
7 development tax project under IC 36-7-27 in that county or in any other  
8 county if the county fiscal body determines that the project will  
9 promote significant opportunities for the gainful employment or  
10 retention of employment of the county's residents.

11 SECTION 4. IC 6-3.5-6-19, AS AMENDED BY P.L.118-2005,  
12 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
13 JULY 1, 2013]: Sec. 19. (a) Except as provided in sections 18(e) and  
14 18.5(b)(3) of this chapter, in determining the fractional share of  
15 distributive shares the civil taxing units of a county are entitled to  
16 receive under section 18 of this chapter during a calendar year, the  
17 department of local government finance shall consider only property  
18 taxes imposed on tangible property subject to assessment in that  
19 county.

20 (b) In determining the amount of distributive shares a civil taxing  
21 unit is entitled to receive under section 18(g) of this chapter, the  
22 department of local government finance shall consider only the  
23 percentage of the civil taxing unit's budget that equals the ratio that the  
24 total assessed valuation that lies within the civil taxing unit and the  
25 county that has adopted the county option tax bears to the total assessed  
26 valuation that lies within the civil taxing unit.

27 (c) The distributive shares to be allocated and distributed under this  
28 chapter:

29 (1) shall be treated by each civil taxing unit as additional revenue  
30 for the purpose of fixing the civil taxing unit's budget for the  
31 budget year during which the distributive shares are to be  
32 distributed to the civil taxing unit; and

33 (2) may be used for any lawful purpose of the civil taxing unit,  
34 **including funding the operation of a public transportation**  
35 **corporation in a county, other than a county containing a**  
36 **consolidated city, as provided in an election, if any, made by**  
37 **a county or city fiscal body under IC 36-9-4-42.**

38 (d) In the case of a civil taxing unit that includes a consolidated city,  
39 its fiscal body may distribute any revenue it receives under this chapter  
40 to any governmental entity located in its county except an excluded  
41 city, a township, or a school corporation.

42 SECTION 5. IC 6-3.5-6-31, AS AMENDED BY P.L.132-2012,

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1 SECTION 4, AND AS AMENDED BY P.L.137-2012, SECTION 86,  
 2 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 3 [EFFECTIVE JULY 1, 2013]: Sec. 31. (a) As used in this section,  
 4 "public safety" refers to the following:

5 (1) A police and law enforcement system to preserve public peace  
 6 and order.

7 (2) A firefighting and fire prevention system.

8 (3) Emergency ambulance services (as defined in  
 9 IC 16-18-2-107).

10 (4) Emergency medical services (as defined in IC 16-18-2-110).

11 (5) Emergency action (as defined in IC 13-11-2-65).

12 (6) A probation department of a court.

13 (7) Confinement, supervision, services under a community  
 14 corrections program (as defined in IC 35-38-2.6-2), or other  
 15 correctional services for a person who has been:

16 (A) diverted before a final hearing or trial under an agreement  
 17 that is between the county prosecuting attorney and the person  
 18 or the person's custodian, guardian, or parent and that provides  
 19 for confinement, supervision, community corrections services,  
 20 or other correctional services instead of a final action  
 21 described in clause (B) or (C);

22 (B) convicted of a crime; or

23 (C) adjudicated as a delinquent child or a child in need of  
 24 services.

25 (8) A juvenile detention facility under IC 31-31-8.

26 (9) A juvenile detention center under IC 31-31-9.

27 (10) A county jail.

28 (11) A communications system (as defined in IC 36-8-15-3), ~~or~~ an  
 29 enhanced emergency telephone system (as defined in  
 30 IC 36-8-16-2 *(before its repeal on July 1, 2012)*), *or the statewide*  
 31 *911 system (as defined in IC 36-8-16.7-22)*.

32 (12) Medical and health expenses for jail inmates and other  
 33 confined persons.

34 (13) Pension payments for any of the following:

35 (A) A member of the fire department (as defined in  
 36 IC 36-8-1-8) or any other employee of a fire department.

37 (B) A member of the police department (as defined in  
 38 IC 36-8-1-9), a police chief hired under a waiver under  
 39 IC 36-8-4-6.5, or any other employee hired by a police  
 40 department.

41 (C) A county sheriff or any other member of the office of the  
 42 county sheriff.

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- 1 (D) Other personnel employed to provide a service described
- 2 in this section.
- 3 **(14) Public transportation services provided under IC 36-9-4.**
- 4 (b) The county income tax council may adopt an ordinance to
- 5 impose an additional tax rate under this section to provide funding for
- 6 public safety if:
- 7 (1) the county income tax council has imposed a tax rate under
- 8 section 30 of this chapter, in the case of a county containing a
- 9 consolidated city; or
- 10 (2) the county income tax council has imposed a tax rate of at
- 11 least twenty-five hundredths of one percent (0.25%) under section
- 12 30 of this chapter, a tax rate of at least twenty-five hundredths of
- 13 one percent (0.25%) under section 32 of this chapter, or a total
- 14 combined tax rate of at least twenty-five hundredths of one
- 15 percent (0.25%) under sections 30 and 32 of this chapter, in the
- 16 case of a county other than a county containing a consolidated
- 17 city.
- 18 (c) A tax rate under this section may not exceed the following:
- 19 (1) Five-tenths of one percent (0.5%), in the case of a county
- 20 containing a consolidated city.
- 21 (2) Twenty-five hundredths of one percent (0.25%), in the case of
- 22 a county other than a county containing a consolidated city.
- 23 (d) If a county income tax council adopts an ordinance to impose a
- 24 tax rate under this section, *not more than ten (10) days after the vote*,
- 25 the county auditor shall send a certified copy of the ordinance to the
- 26 *commissioner of the department, the director of the budget agency*, and
- 27 the *commissioner of the department of local government finance* by
- 28 certified mail *or in an electronic format approved by the director of the*
- 29 *budget agency*.
- 30 (e) A tax rate under this section is in addition to any other tax rates
- 31 imposed under this chapter and does not affect the purposes for which
- 32 other tax revenue under this chapter may be used.
- 33 (f) Except as provided in subsections (l) and (m), the county auditor
- 34 shall distribute the portion of the certified distribution that is
- 35 attributable to a tax rate under this section to the county and to each
- 36 municipality in the county that is carrying out or providing at least one
- 37 (1) of the public safety purposes described in subsection (a). The
- 38 amount that shall be distributed to the county or municipality is equal
- 39 to the result of:
- 40 (1) the portion of the certified distribution that is attributable to a
- 41 tax rate under this section; multiplied by
- 42 (2) a fraction equal to:

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1 (A) the total property taxes being collected in the county by  
 2 the county or municipality for the calendar year; divided by  
 3 (B) the sum of the total property taxes being collected in the  
 4 county by the county and each municipality in the county that  
 5 is entitled to a distribution under this section for the calendar  
 6 year.

7 The county auditor shall make the distributions required by this  
 8 subsection not more than thirty (30) days after receiving the portion of  
 9 the certified distribution that is attributable to a tax rate under this  
 10 section. Tax revenue distributed to a county or municipality under this  
 11 subsection must be deposited into a separate account or fund and may  
 12 be appropriated by the county or municipality only for public safety  
 13 purposes.

14 (g) The department of local government finance may not require a  
 15 county or municipality receiving tax revenue under this section to  
 16 reduce the county's or municipality's property tax levy for a particular  
 17 year on account of the county's or municipality's receipt of the tax  
 18 revenue.

19 (h) The tax rate under this section and the tax revenue attributable  
 20 to the tax rate under this section shall not be considered for purposes  
 21 of computing:

22 (1) the maximum income tax rate that may be imposed in a county  
 23 under section 8 or 9 of this chapter or any other provision of this  
 24 chapter;

25 (2) the maximum permissible property tax levy under  
 26 IC 6-1.1-18.5-3; or

27 (3) the credit under IC 6-1.1-20.6.

28 (i) The tax rate under this section may be imposed or rescinded at  
 29 the same time and in the same manner that the county may impose or  
 30 increase a tax rate under section 30 of this chapter.

31 (j) The department of local government finance and the department  
 32 of state revenue may take any actions necessary to carry out the  
 33 purposes of this section.

34 (k) Notwithstanding any other provision, in Lake County the county  
 35 council (and not the county income tax council) is the entity authorized  
 36 to take actions concerning the additional tax rate under this section.

37 (l) Two (2) or more political subdivisions that are entitled to receive  
 38 a distribution under this section may adopt resolutions providing that  
 39 some part or all of those distributions shall instead be paid to one (1)  
 40 political subdivision in the county to carry out specific public safety  
 41 purposes specified in the resolutions.

42 (m) A fire department, volunteer fire department, or emergency

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1 medical services provider that:  
 2 (1) provides fire protection or emergency medical services within  
 3 the county; and  
 4 (2) is operated by or serves a political subdivision that is not  
 5 otherwise entitled to receive a distribution of tax revenue under  
 6 this section;  
 7 may before July 1 of a year apply to the county income tax council for  
 8 a distribution of tax revenue under this section during the following  
 9 calendar year. The county income tax council shall review an  
 10 application submitted under this subsection and may before September  
 11 1 of a year adopt a resolution requiring that one (1) or more of the  
 12 applicants shall receive a specified amount of the tax revenue to be  
 13 distributed under this section during the following calendar year. A  
 14 resolution approved under this subsection providing for a distribution  
 15 to one (1) or more fire departments, volunteer fire departments, or  
 16 emergency services providers applies only to distributions in the  
 17 following calendar year. Any amount of tax revenue distributed under  
 18 this subsection to a fire department, volunteer fire department, or  
 19 emergency medical services provider shall be distributed before the  
 20 remainder of the tax revenue is distributed under subsection (f).  
 21 SECTION 6. IC 6-3.5-7-13.1, AS AMENDED BY P.L.137-2012,  
 22 SECTION 99, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2013]: Sec. 13.1. (a) The fiscal officer of each county, city, or  
 24 town for a county in which the county economic development tax is  
 25 imposed shall establish an economic development income tax fund.  
 26 Except as provided in sections 23, 26, 27, 27.5, and 27.6 of this  
 27 chapter, the revenue received by a county, city, or town under this  
 28 chapter shall be deposited in the unit's economic development income  
 29 tax fund.  
 30 (b) As used in this subsection, "homestead" means a homestead that  
 31 is eligible for a standard deduction under IC 6-1.1-12-37. Except as  
 32 provided in sections 15, 23, 26, 27, 27.5, and 27.6 of this chapter,  
 33 revenues from the county economic development income tax may be  
 34 used as follows:  
 35 (1) By a county, city, or town for economic development projects,  
 36 for paying, notwithstanding any other law, under a written  
 37 agreement all or a part of the interest owed by a private developer  
 38 or user on a loan extended by a financial institution or other  
 39 lender to the developer or user if the proceeds of the loan are or  
 40 are to be used to finance an economic development project, for  
 41 the retirement of bonds under section 14 of this chapter for  
 42 economic development projects, for leases under section 21 of

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1 this chapter, or for leases or bonds entered into or issued prior to  
 2 the date the economic development income tax was imposed if  
 3 the purpose of the lease or bonds would have qualified as a  
 4 purpose under this chapter at the time the lease was entered into  
 5 or the bonds were issued.  
 6 (2) By a county, city, or town for:  
 7 (A) the construction or acquisition of, or remedial action with  
 8 respect to, a capital project for which the unit is empowered to  
 9 issue general obligation bonds or establish a fund under any  
 10 statute listed in IC 6-1.1-18.5-9.8;  
 11 (B) the retirement of bonds issued under any provision of  
 12 Indiana law for a capital project;  
 13 (C) the payment of lease rentals under any statute for a capital  
 14 project;  
 15 (D) contract payments to a nonprofit corporation whose  
 16 primary corporate purpose is to assist government in planning  
 17 and implementing economic development projects;  
 18 (E) operating expenses of a governmental entity that plans or  
 19 implements economic development projects;  
 20 (F) to the extent not otherwise allowed under this chapter,  
 21 funding substance removal or remedial action in a designated  
 22 unit; or  
 23 (G) funding of a revolving fund established under  
 24 IC 5-1-14-14.  
 25 (3) By a county, city, or town for any lawful purpose for which  
 26 money in any of its other funds may be used.  
 27 (4) By a city or county described in IC 36-7.5-2-3(b) for making  
 28 transfers required by IC 36-7.5-4-2. If the county economic  
 29 development income tax rate is increased after April 30, 2005, in  
 30 Porter County, the first three million five hundred thousand  
 31 dollars (\$3,500,000) of the tax revenue that results each year from  
 32 the tax rate increase shall be used by the county or by eligible  
 33 municipalities (as defined in IC 36-7.5-1-11.3) in the county only  
 34 to make the county's transfer required by IC 36-7.5-4-2. The first  
 35 three million five hundred thousand dollars (\$3,500,000) of the  
 36 tax revenue that results each year from the tax rate increase shall  
 37 be paid by the county treasurer to the treasurer of the northwest  
 38 Indiana regional development authority under IC 36-7.5-4-2  
 39 before certified distributions are made to the county or any cities  
 40 or towns in the county under this chapter from the tax revenue  
 41 that results each year from the tax rate increase. If Porter County  
 42 ceases to be a member of the northwest Indiana regional

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1 development authority under IC 36-7.5 but two (2) or more  
 2 municipalities in the county have become members of the  
 3 northwest Indiana regional development authority as authorized  
 4 by IC 36-7.5-2-3(i), the county treasurer shall continue to transfer  
 5 the three million five hundred thousand dollars (\$3,500,000) to  
 6 the treasurer of the northwest Indiana regional development  
 7 authority under IC 36-7.5-4-2 before certified distributions are  
 8 made to the county or any cities or towns in the county. In Porter  
 9 County, all of the tax revenue that results each year from the tax  
 10 rate increase that is in excess of the first three million five  
 11 hundred thousand dollars (\$3,500,000) that results each year from  
 12 the tax rate increase must be used by the county and cities and  
 13 towns in the county for homestead credits under subdivision (5).  
 14 (5) This subdivision applies only in Porter County. All of the tax  
 15 revenue that results each year from a tax rate increase described  
 16 in subdivision (4) that is in excess of the first three million five  
 17 hundred thousand dollars (\$3,500,000) that results each year from  
 18 the tax rate increase must be used by the county and cities and  
 19 towns in the county for homestead credits under this subdivision.  
 20 The following apply to homestead credits provided under this  
 21 subdivision:

22 (A) The homestead credits must be applied uniformly to  
 23 provide a homestead credit for homesteads in the county, city,  
 24 or town.

25 (B) The homestead credits shall be treated for all purposes as  
 26 property tax levies.

27 (C) The homestead credits shall be applied to the net property  
 28 taxes due on the homestead after the application of all other  
 29 assessed value deductions or property tax deductions and  
 30 credits that apply to the amount owed under IC 6-1.1.

31 (D) The department of local government finance shall  
 32 determine the homestead credit percentage for a particular  
 33 year based on the amount of county economic development  
 34 income tax revenue that will be used under this subdivision to  
 35 provide homestead credits in that year.

36 (6) This subdivision applies only in Lake County. The county or  
 37 a city or town in the county may use county economic  
 38 development income tax revenue to provide homestead credits in  
 39 the county, city, or town. The following apply to homestead  
 40 credits provided under this subdivision:

41 (A) The county, city, or town fiscal body must adopt an  
 42 ordinance authorizing the homestead credits. The ordinance

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1 must specify the amount of county economic development  
2 income tax revenue that will be used to provide homestead  
3 credits in the following year.  
4 (B) The county, city, or town fiscal body that adopts an  
5 ordinance under this subdivision must forward a copy of the  
6 ordinance to the county auditor and the department of local  
7 government finance not more than thirty (30) days after the  
8 ordinance is adopted.  
9 (C) The homestead credits must be applied uniformly to  
10 increase the homestead credit under IC 6-1.1-20.9 (repealed)  
11 for homesteads in the county, city, or town (for property taxes  
12 first due and payable before January 1, 2009) or to provide a  
13 homestead credit for homesteads in the county, city, or town  
14 (for property taxes first due and payable after December 31,  
15 2008).  
16 (D) The homestead credits shall be treated for all purposes as  
17 property tax levies.  
18 (E) The homestead credits shall be applied to the net property  
19 taxes due on the homestead after the application of all other  
20 assessed value deductions or property tax deductions and  
21 credits that apply to the amount owed under IC 6-1.1.  
22 (F) The department of local government finance shall  
23 determine the homestead credit percentage for a particular  
24 year based on the amount of county economic development  
25 income tax revenue that will be used under this subdivision to  
26 provide homestead credits in that year.  
27 (7) For a regional venture capital fund established under section  
28 13.5 of this chapter or a local venture capital fund established  
29 under section 13.6 of this chapter.  
30 (8) This subdivision applies only to LaPorte County, if:  
31 (A) the county fiscal body has adopted an ordinance under  
32 IC 36-7.5-2-3(e) providing that the county is joining the  
33 northwest Indiana regional development authority; and  
34 (B) the fiscal body of the city described in IC 36-7.5-2-3(e) has  
35 adopted an ordinance under IC 36-7.5-2-3(e) providing that  
36 the city is joining the development authority.  
37 Revenue from the county economic development income tax may  
38 be used by a county or a city described in this subdivision for  
39 making transfers required by IC 36-7.5-4-2. In addition, if the  
40 county economic development income tax rate is increased after  
41 June 30, 2006, in the county, the first three million five hundred  
42 thousand dollars (\$3,500,000) of the tax revenue that results each

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1 year from the tax rate increase shall be used by the county only to  
 2 make the county's transfer required by IC 36-7.5-4-2. The first  
 3 three million five hundred thousand dollars (\$3,500,000) of the  
 4 tax revenue that results each year from the tax rate increase shall  
 5 be paid by the county treasurer to the treasurer of the northwest  
 6 Indiana regional development authority under IC 36-7.5-4-2  
 7 before certified distributions are made to the county or any cities  
 8 or towns in the county under this chapter from the tax revenue  
 9 that results each year from the tax rate increase. All of the tax  
 10 revenue that results each year from the tax rate increase that is in  
 11 excess of the first three million five hundred thousand dollars  
 12 (\$3,500,000) that results each year from the tax rate increase must  
 13 be used by the county and cities and towns in the county for  
 14 homestead credits under subdivision (9).

15 (9) This subdivision applies only to LaPorte County. All of the tax  
 16 revenue that results each year from a tax rate increase described  
 17 in subdivision (8) that is in excess of the first three million five  
 18 hundred thousand dollars (\$3,500,000) that results each year from  
 19 the tax rate increase must be used by the county and cities and  
 20 towns in the county for homestead credits under this subdivision.  
 21 The following apply to homestead credits provided under this  
 22 subdivision:

23 (A) The homestead credits must be applied uniformly to  
 24 provide a homestead credit for homesteads in the county, city,  
 25 or town.

26 (B) The homestead credits shall be treated for all purposes as  
 27 property tax levies.

28 (C) The homestead credits shall be applied to the net property  
 29 taxes due on the homestead after the application of all other  
 30 assessed value deductions or property tax deductions and  
 31 credits that apply to the amount owed under IC 6-1.1.

32 (D) The department of local government finance shall  
 33 determine the homestead credit percentage for a particular  
 34 year based on the amount of county economic development  
 35 income tax revenue that will be used under this subdivision to  
 36 provide homestead credits in that year.

37 **(10) By a county or city to fund the operation of a public**  
 38 **transportation corporation as provided in an election, if any,**  
 39 **made by a county or city fiscal body under IC 36-9-4-42.**

40 (c) As used in this section, an economic development project is any  
 41 project that:

42 (1) the county, city, or town determines will:

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- 1 (A) promote significant opportunities for the gainful
- 2 employment of its citizens;
- 3 (B) attract a major new business enterprise to the unit; or
- 4 (C) retain or expand a significant business enterprise within
- 5 the unit; and
- 6 (2) involves an expenditure for:
  - 7 (A) the acquisition of land;
  - 8 (B) interests in land;
  - 9 (C) site improvements;
  - 10 (D) infrastructure improvements;
  - 11 (E) buildings;
  - 12 (F) structures;
  - 13 (G) rehabilitation, renovation, and enlargement of buildings
  - 14 and structures;
  - 15 (H) machinery;
  - 16 (I) equipment;
  - 17 (J) furnishings;
  - 18 (K) facilities;
  - 19 (L) administrative expenses associated with such a project,
  - 20 including contract payments authorized under subsection
  - 21 (b)(2)(D);
  - 22 (M) operating expenses authorized under subsection (b)(2)(E);
  - 23 or
  - 24 (N) to the extent not otherwise allowed under this chapter,
  - 25 substance removal or remedial action in a designated unit;
  - 26 or any combination of these.

27 (d) If there are bonds outstanding that have been issued under  
 28 section 14 of this chapter or leases in effect under section 21 of this  
 29 chapter, the county or a city or town may not expend money from its  
 30 economic development income tax fund for a purpose authorized under  
 31 subsection (b)(3) in a manner that would adversely affect owners of the  
 32 outstanding bonds or payment of any lease rentals due.

33 SECTION 7. IC 9-13-2-105, AS AMENDED BY P.L.9-2010,  
 34 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 35 JULY 1, 2013]: Sec. 105. (a) "Motor vehicle" means, except as  
 36 otherwise provided in this section, a vehicle that is self-propelled. The  
 37 term does not include a farm tractor, an implement of agriculture  
 38 designed to be operated primarily in a farm field or on farm premises,  
 39 or an electric personal assistive mobility device.

- 40 (b) "Motor vehicle", for purposes of IC 9-21, means:
  - 41 (1) a vehicle except a motorized bicycle that is self-propelled; or
  - 42 (2) a vehicle that is propelled by electric power obtained from

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1 overhead trolley wires, but not operated upon rails.

2 (c) "Motor vehicle", for purposes of IC 9-19-10.5 and IC 9-25,  
3 means a vehicle that is self-propelled upon a highway in Indiana. The  
4 term does not include a farm tractor.

5 (d) "Motor vehicle", for purposes of IC 9-30-10, does not include a  
6 motorized bicycle.

7 (e) "Motor vehicle", for purposes of IC 9-23-2 and IC 9-23-3,  
8 includes a semitrailer.

9 (f) "Motor vehicle", for purposes of IC 9-24-6, has the meaning set  
10 forth in 49 CFR 383.5 as in effect July 1, 2010.

11 **(g) "Motor vehicle", for purposes of IC 9-29-1-10, means:**

12 **(1) a passenger motor vehicle; or**

13 **(2) a truck with a declared gross weight of less than eleven  
14 thousand (11,000) pounds.**

15 SECTION 8. IC 9-29-1-10 IS ADDED TO THE INDIANA CODE  
16 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
17 1, 2013]: **Sec. 10. (a) This section applies only to a city in which  
18 public transportation services are provided by a public  
19 transportation corporation.**

20 **(b) The fiscal body of a city may impose, by ordinance, a city  
21 registration fee of ten dollars (\$10) on each transaction for which  
22 a fee is imposed or collected by the bureau under IC 9-18 to  
23 register a motor vehicle (as defined in IC 9-13-2-105(g)). A city  
24 registration fee imposed under this section:**

25 **(1) is in addition to all other fees collected by the bureau; and**

26 **(2) applies to registration years beginning after December 31,  
27 2013.**

28 **(c) To impose a city registration fee, a city fiscal body must,  
29 after June 30 but before September 1 of the calendar year  
30 preceding the calendar year in which the fee is to take effect, adopt  
31 an ordinance. The ordinance must substantially state the following:**

32 **"The \_\_\_\_\_ City Council imposes a city registration fee  
33 upon each motor vehicle registered by the residents of  
34 \_\_\_\_\_. This fee takes effect January 1, \_\_\_\_."**

35 **(d) If a city fiscal body adopts an ordinance to impose a city  
36 registration fee under this section, the city fiscal body shall send a  
37 copy of the ordinance to the commissioner of the bureau of motor  
38 vehicles.**

39 **(e) The city registration fees collected by a branch office shall be  
40 deposited daily by the branch manager in a separate account in a  
41 depository designated by the state board of finance.**

42 **(f) On or before the tenth day of the month following the month**

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1 in which a city registration fee is collected at a branch office, the  
2 branch office manager shall:

3 (1) remit the city registration fee to the fiscal officer of the city  
4 that imposed the city registration fee; and

5 (2) file with the fiscal officer a city registration fee collections  
6 report on a form prescribed by the state board of accounts.

7 (g) Each branch office manager shall report city registration fee  
8 collections, if any, to the bureau of motor vehicles at the same time  
9 that registration fees are reported to the appropriate fiscal officer  
10 under subsection (f).

11 (h) If the city registration fee is collected directly by the bureau  
12 of motor vehicles, instead of at a branch office, the commissioner  
13 of the bureau shall remit the city registration fee and file a city  
14 registration fee collections report in the same manner and at the  
15 same time that a branch office manager is required to remit and  
16 report under subsection (f).

17 (i) The city fiscal officer shall, without appropriation, transfer  
18 city registration fee revenue to the controller of the public  
19 transportation corporation providing public transportation  
20 services within the city. The city fiscal officer shall make the  
21 transfer required by this subsection before the last day of the  
22 calendar month in which the revenue is remitted to the city. A  
23 public transportation corporation must use revenue received under  
24 this subsection to pay operating expenses incurred by the public  
25 transportation corporation.

26 SECTION 9. IC 36-9-4-42, AS AMENDED BY P.L.137-2012,  
27 SECTION 123, IS AMENDED TO READ AS FOLLOWS  
28 [EFFECTIVE JULY 1, 2013]: Sec. 42. (a) A municipality or a public  
29 transportation corporation that expends money for the establishment or  
30 maintenance of an urban mass transportation system under this chapter  
31 may acquire the money for these expenditures:

32 (1) by issuing bonds under section 43 or 44 of this chapter;

33 (2) by borrowing money made available for such purposes by any  
34 source;

35 (3) by accepting grants or contributions made available for such  
36 purposes by any source;

37 (4) in the case of a municipality, by appropriation from the  
38 general fund of the municipality, or from a special fund that the  
39 municipal legislative body includes in the municipality's budget;  
40 or

41 (5) in the case of a public transportation corporation, by levying  
42 a tax under section 49 of this chapter or by recommending an

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- 1 election to use revenue from the county option income taxes, as  
 2 provided in subsection (c).
- 3 (b) Money may be acquired under this section for the purpose of  
 4 exercising any of the powers granted by or incidental to this chapter,  
 5 including:
- 6 (1) studies under section 4, 9, or 11 of this chapter;  
 7 (2) grants in aid;  
 8 (3) the purchase of buses or real property by a municipality for  
 9 lease to an urban mass transportation system, including the  
 10 payment of any amount outstanding under a mortgage, contract of  
 11 sale, or other security device that may attach to the buses or real  
 12 property;  
 13 (4) the acquisition by a public transportation corporation of  
 14 property of an urban mass transportation system, including the  
 15 payment of any amount outstanding under a mortgage, contract of  
 16 sale, or other security device that may attach to the property;  
 17 (5) the operation of an urban mass transportation system by a  
 18 public transportation corporation, including the acquisition of  
 19 additional property for such a system; and  
 20 (6) the retirement of bonds issued and outstanding under this  
 21 chapter.
- 22 (c) ~~This subsection applies only to a public transportation~~  
 23 ~~corporation located in a county having a consolidated city.~~ In order to  
 24 provide revenue to a public transportation corporation during a year,  
 25 the public transportation corporation board may recommend and the  
 26 county **or city** fiscal body may elect to provide revenue to the  
 27 corporation from part of the ~~certified distribution~~, **if any, local option**  
 28 **income tax revenue** that the county **or city** is to receive during that  
 29 same year. ~~under IC 6-3.5-6-17.~~ To make the election, the county **or**  
 30 **city** fiscal body must adopt an ordinance before November 1 of the  
 31 preceding year. The county **or city** fiscal body must specify in the  
 32 ordinance the **source of the local option income tax revenue and the**  
 33 ~~amount of the certified distribution~~ that is to be used to provide revenue  
 34 to the corporation. If such an ordinance is adopted, the county **or city**  
 35 fiscal body shall immediately send a copy of the ordinance to the  
 36 county auditor.
- 37 (d) **As used in this section, "local option income tax revenue"**  
 38 **refers to revenue distributed to a county or city under one (1) or**  
 39 **more of the following:**
- 40 (1) IC 6-3.5-1.1-15.  
 41 (2) IC 6-3.5-1.1-25.  
 42 (3) IC 6-3.5-6-18.

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- (4) IC 6-3.5-6-19.
- (5) IC 6-3.5-6-31.
- (6) IC 6-3.5-7-13.1.

SECTION 10. IC 36-9-42 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]:

**Chapter 42. Public Transportation Corporation Referendum Levy**

**Sec. 1. This chapter applies to a city in which public transportation services are provided by a public transportation corporation under IC 36-9-4.**

**Sec. 2. (a) If the fiscal body of a city determines that the public transportation corporation providing public transportation services in the city cannot, in a calendar year, carry out its public transportation duty unless the public transportation corporation imposes a referendum tax levy under this chapter, the fiscal body of the city may adopt a resolution to place a referendum under this chapter on the ballot.**

**(b) The fiscal body of the city shall certify a copy of the resolution to the department of local government finance.**

**Sec. 3. A referendum tax levy under this chapter may be put into effect only if a majority of the individuals who vote in a referendum that is conducted in accordance with this chapter approves the city's public transportation corporation making a levy for the ensuing calendar year.**

**Sec. 4. The question to be submitted to the voters in the referendum under this chapter must read as follows:**

**"For the \_\_ (insert number) calendar year or years immediately following the holding of this referendum, shall the public transportation corporation impose a property tax rate that does not exceed \_\_\_\_\_ (insert amount) cents (\$0.\_\_) (insert amount) on each one hundred dollars (\$100) of assessed valuation and that is in addition to all other property tax levies imposed by the public transportation corporation?"**

**Sec. 5. The voters in a referendum under this chapter may not approve a levy that is imposed for more than seven (7) years. However, a levy may be reimposed or extended under this chapter.**

**Sec. 6. If a city fiscal body adopts a resolution under section 2 of this chapter, the city fiscal body must under IC 3-10-9-3 certify the question to be voted on at the referendum to the county election board of each county in which any part of the taxing district of the**

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1 public transportation corporation is located.

2 **Sec. 7.** Each county clerk, upon receiving a question certified by  
3 the city fiscal body under this chapter, shall call a meeting of the  
4 county election board to make arrangements for the referendum.

5 **Sec. 8. (a)** A referendum under this chapter shall be held in the  
6 next primary election, general election, or municipal election in  
7 which all the registered voters who are residents of the taxing  
8 district of the public transportation corporation are entitled to vote  
9 after certification of the question under IC 3-10-9-3. The  
10 certification of the question must occur not later than noon:

11 (1) sixty (60) days before a primary election if the question is  
12 to be placed on the primary or municipal primary election  
13 ballot; or

14 (2) August 1 if the question is to be placed on the general or  
15 municipal election ballot.

16 However, if a primary election, general election, or municipal  
17 election will not be held during the first year in which the public  
18 question is eligible to be placed on the ballot under this chapter and  
19 if the public transportation corporation requests that the public  
20 question be placed on the ballot at a special election, the public  
21 question shall be placed on the ballot at a special election to be held  
22 on the first Tuesday after the first Monday in May or November of  
23 the year. The certification of the question must occur not later than  
24 noon sixty (60) days before a special election to be held in May (if  
25 the special election is to be held in May) or noon on August 1 (if the  
26 special election is to be held in November).

27 (b) If the referendum is not conducted at a primary election,  
28 general election, or municipal election, the public transportation  
29 corporation in which the referendum is to be held shall pay all the  
30 costs of holding the referendum.

31 **Sec. 9.** For purposes of a referendum under this chapter, each  
32 county election board shall cause:

33 (1) the question certified to the circuit court clerk by the city  
34 fiscal body to be placed on the ballot in the form prescribed  
35 by IC 3-10-9-4; and

36 (2) an adequate supply of ballots and voting equipment to be  
37 delivered to the precinct election board of each precinct in  
38 which the referendum is to be held.

39 **Sec. 10.** The individuals entitled to vote in a referendum under  
40 this chapter are all of the registered voters residing in the taxing  
41 district of the public transportation corporation.

42 **Sec. 11.** For purposes of a referendum under this chapter, each

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1 precinct election board shall count the affirmative votes and the  
 2 negative votes cast in the referendum and shall certify those two (2)  
 3 totals to the county election board of each county in which the  
 4 referendum is held. The circuit court clerk of each county shall,  
 5 immediately after the votes cast in the referendum have been  
 6 counted, certify the results of the referendum to the city fiscal  
 7 body. Upon receiving the certification of all the votes cast in the  
 8 referendum, the city fiscal body shall promptly certify the result of  
 9 the referendum to the department of local government finance. If  
 10 a majority of the individuals who voted in the referendum voted  
 11 "yes" on the referendum question:

12 (1) the city fiscal body shall promptly notify the public  
 13 transportation corporation that the public transportation  
 14 corporation is authorized to collect, for the calendar year that  
 15 next follows the calendar year in which the referendum is  
 16 held, a levy not greater than the amount approved in the  
 17 referendum; and

18 (2) the levy may be imposed for the number of calendar years  
 19 approved by the voters following the referendum for the  
 20 public transportation corporation in which the referendum is  
 21 held.

22 **Sec. 12.** A public transportation corporation's referendum levy  
 23 imposed under this chapter may not be considered in the  
 24 determination of any other property tax levy imposed by the public  
 25 transportation corporation.

26 **Sec. 13.** If a majority of the persons who vote in a referendum  
 27 under this chapter do not vote "yes" on the referendum question:

28 (1) the public transportation corporation may not impose a  
 29 referendum tax levy; and

30 (2) another referendum under this chapter may not be held  
 31 for one (1) year after the date of the referendum.

32 **Sec. 14.** IC 6-1.1-20.6-7.5(b) applies to a referendum tax levy  
 33 imposed under this chapter.

34 **Sec. 15.** A referendum tax levy imposed under this chapter may  
 35 be used to pay any operating expense incurred by a public  
 36 transportation corporation.

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